



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert H. Naftaly, Chair STC
Robert R. Lupi, Member STC
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary
Marie G. Medlock, Recording Secretary

DATE OF MEETING: May 10, 2004

PLACE OF MEETING: Department of Treasury
Local Government Conference Room Large
2nd Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Scheduled for 10:00 A.M.

It was moved by Lupi, supported by Roberts, and unanimously approved that the Commission receive, approve, and distribute the valuations presented by the Property Tax Division staff as the 2004 preliminary state equalized valuations for each separately equalized classification for each county.

Item 1. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the minutes of May 3, 2004 as presented.

Item 2. **Scheduled for 11:00 A.M.**

Classification Appeal No. 03-079A, Kevin & Jean Anthony
Classification Appeal Nos. 03-079B – G, Robin K. Anthony & Barbara A Anthony
Appeal No. 03-079A, Parcel No. 130-013-400-010-02
Appeal No. 03-079B, Parcel No. 130-023-100-010-00
Appeal No. 03-079C, Parcel No. 130-024-200-020-00
Appeal No. 03-079D, Parcel No. 130-014-400-030-00
Appeal No. 03-079E, Parcel No. 130-024-200-010-00
Appeal No. 03-079F, Parcel No. 130-026-100-010-00
Appeal No. 03-079G, Parcel No. 130-013-300-030-00

It was moved by Lupi, supported by Roberts, and unanimously approved to deny

petitioner's request to change the current classification to Agricultural Real. Classification to remain: Commercial Real.

Item 3. **Scheduled for 1:30 P.M.**

It was moved by Lupi, supported by Roberts, and unanimously approved to delay a decision regarding the Ford Air Pollution Control Exemption Application 1-2391-City of Dearborn and Application 1-3104-City of Dearborn until June 22, 2004, in order for the Department of Environmental Quality to have additional time to review the information presented at the meeting.

Item 4. **Scheduled for 2:30 P.M.**

It was moved by Lupi, supported by Roberts, and unanimously approved to delay a decision regarding the Ford Air Pollution Control Exemption Application 1-2391-City of Dearborn and Application 1-3104-City of Dearborn until June 22, 2004, in order for the Department of Environmental Quality to have additional time to review the information presented at the meeting.

Item 5. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following staff recommendations:

- 1) Receive the 2004 property records cards for Seward New Center, LLC and the River Revitalization LLC Project. This information is necessary for the City of Detroit to fulfill the requirement under MCL 207.783 to make a determination of the assessed value that would be placed on the property if it were not exempt under the Neighborhood Enterprise Zone (NEZ) Act.
- 2) The City of Detroit is directed to calculate the "frozen" 2000 assessments for each condominium unit of Seward New Center, LLC, not including the land, as required by MCL 207.779(4). This will involve allocation of the 2000 assessment of \$190,800 (less the land) to each of the 50 condominium units. This information is to be forwarded to the State Tax Commission as soon as possible but no later than June 17, 2004.
- 3) The Property Tax Division Staff is to schedule the approval of the individual NEZ certificates for Seward New Center, LLC, by the State Tax Commission at its meeting on 5-24-04 with an effective date of 12-31-00 as provided by MCL 207.780. Starting with the 2001 assessment, only the land will be assessed on the ad valorem roll as provided by MCL 207.779(2). The rest of the property will be exempt from ad valorem taxation but will be subject to the specific tax known as the neighborhood enterprise zone tax as provided by MCL 207.779(1). MCL 207.782 provides that the NEZ certificate will remain in effect for 12 years and, if the property is sold, will remain in effect for a new owner who otherwise complies with the act.
- 4) The Property Tax Division Staff is to proceed with the processing of the NEZ exemption certificates for River Revitalization, LLC.

The Commission admitted Assessor Exhibits 1 and 2.

Item 6. It was moved by Lupi, supported by Roberts, and unanimously approved to receive and file.

Item 7. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the staff recommendation for re-certification and new certification of computerized tax rolls for:

Long Lake Township, Grand Traverse County

Village of Kent City, Kent County

Almont Township, Lapeer County

Village of Almont, Lapeer County

Arcadia Township, Lapeer County

Attica Township, Lapeer County

Burnside Township, Lapeer County

Deerfield Township, Lapeer County

Dryden Township, Lapeer County

Elba Township, Lapeer County

Goodland Township, Lapeer County

Hadley Township, Lapeer County

Imlay Township, Lapeer County

Lapeer Township, Lapeer County

Marathon Township, Lapeer County

Mayfield Township, Lapeer County

Metamora Township, Lapeer County

North Branch Township, Lapeer County

Oregon Township, Lapeer County

City of Imlay City, Lapeer County

Holland Charter Township, Ottawa County

City of Coopersville, Ottawa County

City of Hudsonville, Ottawa County

City of Gladstone, Delta County

Courtland Township, Kent County

Grattan Township, Kent County

Nelson Township, Kent County

City of Cedar Springs, Kent County

City of Grandville, Kent County

City of Rockford, Kent County

City of Brighton, Livingston County

Item 8. It was moved by Lupi, supported by Naftaly, and unanimously approved to deny the request from Donald Pawlaczyk, Supervisor, Au Gres Township regarding costs incurred by the Property Tax Division in correcting the roll for property code 003-1-001-400-010-01.

Item 9. It was moved by Lupi, supported by Roberts, and unanimously approved the listed MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.

- Item 10. It was moved by Naftaly, supported by Lupi, and unanimously approved based upon the availability of staff that a staff member teach at the Michigan Assessors Association continuing education sessions as follows:

September 8-10, 2004 – Novi

Property Transfers

Past Instructor: David Lee

Abatements & Special Authorities

Past Instructor: Debby Abbruzzese

September 22-24, 2004 – Grand Rapids

Tax Law & Exemptions

Past Instructors: Sivaswami Amarnath/Dianne Wright

Commercial/Industrial Manual Usage

Past Instructors: Tim Schnelle/Cindy Reetz

October 13-15, 2004 – Gaylord

Property Transfers

Past Instructor: David Lee

- Item 11. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the report to the Legislature regarding Brownfield Redevelopment Authorities as required by MCL 125.2666.
- Item 12. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates as recommended by staff.
- Item 13. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificate as recommended by staff.
- Item 14. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates as recommended by staff.
- Item 15. It was moved by Lupi, supported by Roberts, and unanimously approved to transfer the certificate as recommended by staff.
- Item 16. It was moved by Lupi, supported by Roberts, and unanimously approved to dismiss the original certificates per the applicant's request as recommended by staff.
- Item 17. 154-02-2429, Parcel No. 52-12-213-013-10 It was moved by Lupi, supported by Roberts, and unanimously approved to rescind and withdraw the petition.
- Item 18. 154-03-1592, Parcel No. 88-99-00-022-041 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.

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- Item 19. 154-03-1594, Parcel No. 99-00-721-850 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 20. It was moved by Naftaly, supported by Roberts, and unanimously approved that the Executive Secretary write a letter to Elke Doom, Assessor, London Township, Monroe County, addressing the inaccuracies in Ms. Dooms' letter.
- Item 21. It was moved by Naftaly, supported by Lupi, and unanimously approved that the report is to be forwarded to staff for possible solutions to deficiencies as indicated in this report.
- Item 22. The private railroad car line companies presented their concerns to the Commission regarding the new proposed multipliers for the valuation of railroad freight cars and locomotives and the possible use of trending multipliers. Staff was directed to complete its study within 6 weeks, if possible, and forward the results of its study to the railroad car line companies for their review and input. The Commission admitted Taxpayer Exhibit 1.

It was moved by Naftaly, supported by Lupi, and unanimously approved to adjourn the meeting at 3:43 P.M.

DATED TYPED: May 11, 2004

DATE APPROVED: May 24, 2004

**Robert H. Naftaly, Chair,
State Tax Commission**

**Robert R. Lupi, Member,
State Tax Commission**

**Douglas B. Roberts, Member,
State Tax Commission**